

IN THE SUPREME COURT OF THE STATE OF NEVADA

IN RE REVISED MINIMUM  
ACCOUNTING STANDARDS FOR  
NEVADA DISTRICT, JUSTICE AND  
MUNICIPAL COURTS.

**FILED**

NOV 03 2009

TRACY L. LINDEMAN  
CLERK OF SUPREME COURT  
BY *[Signature]*  
CHIEF DEPUTY CLERK

ORDER ESTABLISHING REVISED MINIMUM ACCOUNTING  
STANDARDS FOR DISTRICT, JUSTICE AND MUNICIPAL COURTS

WHEREAS, in January of 1995, the Legislative Auditor completed an audit of the processing, collecting, recording, and remittance of state fines and administrative assessments in Nevada's courts; and

WHEREAS, this court adopted the auditor's recommendation to establish minimum financial and administrative/accounting control standards, and subsequently entered an Order on February 19, 1997 (1997 Order) in connection therewith; and

WHEREAS, the Administrative Office of the Courts, in accordance with the 1997 Order, developed such standards for justice and municipal courts; and

WHEREAS, this court adopted revised standards on October 2, 2006; and

WHEREAS, this court's order of October 2, 2006, required all courts within this State to complete the minimum accounting standards checklist annually; and

WHEREAS, experience has shown that annual submission of the checklists does not improve the data and may be unduly burdensome on the courts; and

WHEREAS, experience has identified some changes that should be made and a new minimum accounting standards workgroup has been organized to review the current checklist and recommend modifications;

NOW, THEREFORE, IT IS HEREBY ORDERED:

1. The requirements of annual submission of minimum accounting standards checklists by all the courts as set forth in Paragraph 3 of the Order of October 2, 2006, is hereby suspended for one year to enable the minimum accounting standards workgroup to review the current checklist and submit recommendations to the auditors and to allow the auditors time to implement the approved changes;

2. Beginning in fiscal year 2011 (July 2011), and each odd-numbered fiscal year thereafter, all district, justice, and municipal courts in Carson, Storey, Washoe, Lyon, Churchill, Elko, Lander, Pershing, Humboldt, and Douglas counties including the Supreme Court (41 courts) identified as group 1, shall complete the Minimum Accounting Standards for Nevada Courts, Revision 3.0, modified Compliance Checklist, and submit the checklist by regular mail and/or an electronic submission to the Administrative Office of the courts no later than December 1 of each odd-numbered year.

3. Beginning in fiscal year 2012 (July 2011), and each even-numbered fiscal year thereafter, all district, justice, and municipal courts in Nye, Esmeralda, Mineral, Lincoln, Eureka, White Pine, and Clark counties (36 courts) identified as group 2, shall complete the Minimum

Accounting Standards for Nevada Courts, Revision 3.0, modified Compliance Checklist, and submit the checklist by regular mail and/or an electronic submission to the Administrative Office of the courts no later than December 1 of each even-numbered year.

4. The Administrative Office of the Courts shall provide a report to the Supreme Court in April of each year concerning the courts' compliance with the minimum accounting standards. The report shall include those courts not meeting the minimum accounting standards and the steps they are taking towards meeting these minimum standards.

IT IS FURTHER ORDERED that the remaining provisions of this court's order dated October 2, 2006, shall remain in effect.

ENTERED this 3<sup>rd</sup> day of November, 2009.

1 Hardesty, C.J.  
Hardesty

Parraguirre, J.  
Parraguirre

Douglas, J.  
Douglas

Cherry, J.  
Cherry

Saitta, J.  
Saitta

Gibbons, J.  
Gibbons

Pickering, J.  
Pickering

cc: Ronald R. Titus, Director, Administrative Office of the Courts